

Attributes	Definitions	Where you found the answer?
Base Full Cash Exempt Land	Entails the value of land that has been exempted from paying land rates and other taxes that are levied on the land.	Asked someone I know that has been working in real estate. (Not available online)
Base Full Cash Exempt Improvement	Refers to the value of a property that has been exempted from taxation for a given duration of time.	Asked someone I know that has been working in real estate. (Not available online)
City Tax Credit	<p>A tax credit lowers the amount of money you must pay the IRS. Not to be <u>confused with deductions</u>, tax credits reduce your final tax bill dollar for dollar.</p> <p>Unlike the value of tax deductions (which reduce your taxable income), the value of tax credits doesn't hinge on marginal tax brackets. So the value of a tax credit for a wealthy person who pays a high marginal tax rate would be the same as the value to someone making a lot less money who pays a lower rate.</p> <p>Baltimore County offers a variety of real property tax credits designed to allow property owners to limit their tax exposure and take advantage of savings offered by the County.</p>	<p><a href="https://smartasset.com/taxes/tax-credits#:~:text=What%20Is%20a%20Tax%20Credit">https://smartasset.com/taxes/tax-credits#:~:text=What%20Is%20a%20Tax%20Credit</a></p> <p><a href="https://www.baltimorecountymd.gov/departments/budfin/taxpayer-services/tax-credits">https://www.baltimorecountymd.gov/departments/budfin/taxpayer-services/tax-credits</a></p>
State Tax Credit	Same as city tax credit but these are provided by state.	
City Assessment Credit	Entails the credit analysis of the city to determine its investment worthiness.	Asked someone I know that has been working in real estate.
State Assessment Credit	Entails the credit analysis of the state to determine its investment worthiness.	Asked someone I know that has been working in real estate.
Permanent Home Indicator	Are indicators that have been put in place to showcase the level of housing development	Asked someone I know that has been working in real estate.

	that have been achieved in a particular state or country. They offers an opportunity to indicate progress made in housing construction operations.	
Assessment Group	Consist of tasks that are grouped together to be done in a group and be submitted jointly	Asked someone I know that has been working in real estate.
Lot Size	Defines the size of land in real estate investments.	Asked someone I know that has been working in real estate.
NO_IMPRV	Outline the improvements that have been made on a property if they are sufficient or not.	Asked someone I know that has been working in real estate.
Current Full Cash Land	Is the total value of land in the present which is evaluated based on appraisal calculations. Hence, it determines the net worth of land in current period.	Asked someone I know that has been working in real estate.
Word / Phrase	Definition/Meaning	Source
Property Description	A property description is the written portion of a real estate listing that describes the real estate for sale or lease. Nowadays, most buyers begin their property search online.	Accessed March 9, 2023 from <a href="https://www.reonomy.com/blog/post/how-to-write-">https://www.reonomy.com/blog/post/how-to-write-</a>
Neighborhood	<p>1.A neighborhood is an area where people live and interact with one another. Neighborhoods tend to have their own identity, or "feel" based on the people who live there and the places nearby. Residents may have similar types of families, incomes, and education levels. Neighborhoods can include restaurants, bookstores, and parks.</p> <p>-----</p> <p>2. "Neighbourhood is generally defined spatially as a specific geographic area and</p>	<p>1.<a href="https://education.nationalgeographic.org/resource/neighborhood/">https://education.nationalgeographic.org/resource/neighborhood/</a></p> <p>2. Schuck, Amie and Dennis Rosenbuam 2006 "Promoting Safe and Healthy Neig Aspen Institute. Accessed March 8th,2023 from <a href="https://en.wikipedia.org/wiki/Neig">https://en.wikipedia.org/wiki/Neig</a></p>

	functionally as a set of social networks. Neighbourhoods, then, are the <a href="#">spatial units</a> in which face-to-face social interactions occur—the personal settings and situations where residents seek to realise common values, socialise youth, and maintain effective social control.	
Neighborhood Service	<a href="#">Neighborhood Services</a> means a building or portion of a building constructed or undergoing a change of use for use by businesses providing services rendered to the local population, including: cleaning establishments, dance instruction, grooming parlors, gymnasiums, health clubs, licensed practitioners, martial arts instruction, medical clinics, and personal services.	Accessed March 8, 2023 from <a href="https://www.lawinsider.com/dictionary/neighborhood-services">https://www.lawinsider.com/dictionary/neighborhood-services</a>
Year Built	"Year Built" is the year in which your property was constructed. The year built is not used to calculate the any metrics or the ENERGY STAR Score; it is simply for property information. If you don't know the exact year the property was built, enter an estimate. If your property has undergone a complete renovation that included gutting and rebuilding the interior, then you can indicate the date of this renovation as the year built.	Accessed March 8, 2023 from <a href="https://energystar-mesa.force.com/PortfolioManagement/YearBuilt">https://energystar-mesa.force.com/PortfolioManagement/YearBuilt</a>
Struct Area	A. Definition. The sum of all areas on all floors of a building that cannot be occupied or put to use because of structural building features. B. Basis for Measurement. Precise computation by direct measurement is not possible under this definition. It is determined by calculating the difference between the	Accessed March 8, 2023 from <a href="https://nces.ed.gov/pubs2006/ficm/content.asp">https://nces.ed.gov/pubs2006/ficm/content.asp</a>

	<p>measured <a href="#">gross area</a> and the measured net usable area.</p> <p>Measured in terms of area,  <math>\text{Structural Area} = \text{gross area} - \text{Net Usable Area}</math></p> <p>C. Description. Examples of building features normally classified as <a href="#">Structural Areas</a> include exterior walls, fire walls, and permanent partitions, unusable areas in attics or basements, or comparable portions of a building with ceiling height restrictions.</p>	
Last Update	Update Property means an Assessor's Parcel of Final Mapped Property or Undeveloped Property for which a building permit was issued after May 1 of the Fiscal Year preceding the current Fiscal Year.	<a href="https://www.lawinsider.com/dictionary/update-property">https://www.lawinsider.com/dictionary/update-property</a>
Ownership Mode	<p>Ownership is the state or fact of legal possession and control over <a href="#">property</a>, which may be any <a href="#">asset</a>, tangible or intangible. Ownership can involve multiple rights, collectively referred to as title, which may be separated and held by different parties.</p> <p>The process and mechanics of ownership are fairly complex: one can gain, transfer, and lose ownership of property in a number of ways. To acquire property one can <a href="#">purchase</a> it with <a href="#">money</a>, trade it for other property, win it in a bet, receive it as a <a href="#">gift</a>, <a href="#">inherit</a> it, <a href="#">find</a> it, receive it as <a href="#">damages</a>, earn it by doing work or performing services, <a href="#">make</a> it, or <a href="#">homestead</a> it.</p>	Accessed March 8, 2023 From <a href="https://en.wikipedia.org/wiki/Ownership">https://en.wikipedia.org/wiki/Ownership</a>

Annual Ground Rent	Nearly unique to the Greater-Baltimore area, ground rent is a periodic monetary payment by a tenant to a ground leaseholder who holds a reversionary interest in the property or “ground” underneath a home.	<a href="https://www.peoples-law.org/understanding-ground-rent-maryland#">https://www.peoples-law.org/understanding-ground-rent-maryland#</a>
Parcel Subtype	Parcel subtype" may refer to a category or classification assigned to a particular parcel of land based on its specific characteristics, such as its zoning, land use, or environmental features. The subtype designation can help developers and city officials to identify the potential uses and limitations of the parcel, as well as any relevant regulations or requirements that may apply. For example, a parcel subtype may be designated as "residential" if it is zoned for single-family or multi-family housing, or as "commercial" if it is zoned for retail or office space. Other potential subtypes could include "brownfield," "waterfront," or "historic district," depending on the specific characteristics of the parcel.	<a href="https://planning.baltimorecity.gov/welcome-planning-department">https://planning.baltimorecity.gov/welcome-planning-department</a>
SDAT Link	The Maryland Department of Assessments and Taxation (also known as the State Department of Assessments and Taxation, or SDAT) is a customer-focused agency that works to ensure property is accurately assessed, business records are appropriately maintained, and necessary tax-related information is conveyed to state agencies and local jurisdictions.	<a href="https://dat.maryland.gov/about/Pages/default.aspx">https://dat.maryland.gov/about/Pages/default.aspx</a>
Block Plat	A "block plat" typically refers to a detailed map or plan that shows the layout of individual blocks within a larger area of land. The block plat provides information about the size and	"The Real Estate Development Matrix" by Johnathan Miller, specifically in Chapter

	shape of each block, as well as the location and dimensions of any streets, alleys, easements, or other public spaces that may be present.	
Mailing Address	The name and address to which the owner has requested assessment notices, tax bills, and other correspondence be mailed, adjusted to meet Postal Service guidelines. It may be different from the premises address.	Accessed March 8, 2023 from <a href="https://sdat.dat.maryland.gov/RealProperty/Pages_F">https://sdat.dat.maryland.gov/RealProperty/Pages_F</a>
Vacant Indicator	In the context of property development, the term "vacant indicator" typically refers to a metric used to assess the percentage of available space in a given building or development. It is used to determine the level of occupancy or tenancy in a property and can be an important factor in assessing the value of the property.	Real Estate Principles: A Value Approach" by David C. Ling and Wayne R. Arche
Attributes	Definitions	Where you found the answer?
Current full cash improvement	The Total value of all structures on the land as of the most recent assessment.	<a href="#">SDAT: Real Property Data Search (maryland.gov)</a>
Current full cash exempt land	The full cash value of the property as of the most recent assessment exempt the Total value of all structures on the land.	<a href="#">SDAT: Real Property Data Search (maryland.gov)</a>
Current full cash exempt improvement	The full cash value of the property as of the most recent assessment exempt the total value of all structures on the land.	<a href="#">SDAT: Real Property Data Search (maryland.gov)</a>
Current full cash	The full cash value of the property as of the most recent assessment.	<a href="#">SDAT: Real Property Data Search (maryland.gov)</a>
Exempt type city or state	This indicates if the property is exempt from State and/or local real property taxes. If "NO"	<a href="#">Maryland Department of Assessments and Taxation</a>

	appears here, it indicates the property is fully taxable.	
State exempt code	The following code identifies the property(ies) that are exempt from a specific amount of state tax.	
Land use code group	It is the grouping and identification of each real property parcel by numerical digits as representations of the major use of the property. Grouping of property by use.	<a href="https://www.lawinsider.com/dictionary/land-use-code">https://www.lawinsider.com/dictionary/land-use-code</a>
Zoning code	Zoning regulates both the use of land and the physical layout of development on parcels of land. In Baltimore City, <a href="#">zoning maps</a> assign a zoning category to each parcel of land in the city, and the <a href="#">zoning code</a> defines the kinds of uses that are permitted within each category.	<a href="#">Baltimore City Zoning Law   The Maryland People's Law Library (peoples-law.org)</a>
Attributes	Definitions	Where you found the answer?
Current Full Cash Improvement	This refers to the value of the property including any improvements or additions made to it, as determined by the local government's tax assessment. It is used to calculate property taxes.	Source: Investopedia, "Full Cash Value" <a href="https://www.investopedia.com/terms/f/full-cash-value.asp">https://www.investopedia.com/terms/f/full-cash-value.asp</a>
Current Full Cash Exempt Land	This refers to land that is exempt from property taxes due to its use or ownership status, such as government-owned land or land used for religious purposes.	Source: The Balance, "What Does 'Exempt Land' Mean in Real Estate?" <a href="https://www.thebalance.com/what-is-exempt-land-1798884">https://www.thebalance.com/what-is-exempt-land-1798884</a>
Current Full Cash Exempt Improvement	This refers to improvements made to a property that is exempt from property taxes, such as those made to accommodate disabled residents.	Source: The Balance, "Exempt Improvements" <a href="https://www.thebalance.com/exempt-improvements-1798863">https://www.thebalance.com/exempt-improvements-1798863</a>
Current Full Cash	This refers to the full cash value of a property, including land and improvements, as determined by the local	Source: Investopedia, "Full Cash Value" <a href="https://www.investopedia.com/terms/f/full-cash-value.asp">https://www.investopedia.com/terms/f/full-cash-value.asp</a>

	government's tax assessment. It is used to calculate property taxes.	
Exempt Type City or State	This refers to the type of exemption given to a property based on its location, either in a city or state.	Source: The Balance, "What Is a City or State Exemption?" <a href="https://www.thebalance.com/what-is-a-city-or-state-exemption-1798886">https://www.thebalance.com/what-is-a-city-or-state-exemption-1798886</a>
State Exempt Code	This refers to a code assigned to a property by the state indicating its exemption status, such as for agricultural or charitable use.	Source: Maryland State Department of Assessments and Taxation, "SDAT Glossary" <a href="https://dat.maryland.gov/realproperty/Pages/Glossary.aspx">https://dat.maryland.gov/realproperty/Pages/Glossary.aspx</a>
Land Use Code Group	This refers to a group of codes that categorize properties based on their primary use, such as residential, commercial, or industrial.	Source: Maryland State Department of Assessments and Taxation, "SDAT Glossary" <a href="https://dat.maryland.gov/realproperty/Pages/Glossary.aspx">https://dat.maryland.gov/realproperty/Pages/Glossary.aspx</a>
Zoning Code	This refers to the local government's regulations that dictate how the land can be used within a particular area, such as residential, commercial, or mixed-use.	Source: Zillow, "What Is Zoning and How Does It Affect Your Property?" <a href="https://www.zillow.com/mortgage-learning/what-is-zoning/">https://www.zillow.com/mortgage-learning/what-is-zoning/</a>
SDAT Land Use Code	This refers to the specific code assigned to a property by the Maryland State Department of Assessments and Taxation indicating its primary use.	Source: Maryland State Department of Assessments and Taxation, "SDAT Glossary" <a href="https://dat.maryland.gov/realproperty/Pages/Glossary.aspx">https://dat.maryland.gov/realproperty/Pages/Glossary.aspx</a>
A/R Tax Base	This refers to the assessed value of a property used to calculate taxes in a particular area, such as a special tax district or assessment district	Source: The Balance, "Assessment Roll" <a href="https://www.thebalance.com/what-is-an-assessment-roll-1799064">https://www.thebalance.com/what-is-an-assessment-roll-1799064</a>
Downtown Mgt. District	This refers to a designated area within a city's downtown that is managed by a special district or authority, typically focused on promoting economic development and improving the area's appearance.	Asked someone who works in real estate in Baltimore
Attributes	Definitions	Where you found the answer?
PIN (Property Identification Number)	number assigned to parcels of real property by the tax assessor of a particular jurisdiction for purposes of	<a href="https://gslandsurveying.com/property-index-number-pin">https://gslandsurveying.com/property-index-number-pin</a>



	identification and record keeping	
PINRELATE	A related property identification number for a property that is associated with the current property.	X
BLOCKLOT:	A combination of the block number and the lot number that identifies a specific piece of property within a city block.	NA
BLOCK	A number that identifies a specific city block. A city block is the smallest group of buildings that is surrounded by streets, not counting any type of thoroughfare within the area of a building or comparable structure.	<a href="https://en.wikipedia.org/wiki/City_block">https://en.wikipedia.org/wiki/City_block</a>
LOT	A number that identifies a specific piece of property within a city block.	<a href="https://en.wikipedia.org/wiki/City_block">https://en.wikipedia.org/wiki/City_block</a>
WARD	a ward is an optional division of a city or town for administrative and representative purposes, especially for purposes of an election. Therefore, it's a political division within the city of Baltimore.	<a href="https://boe.baltimorecity.gov/sites/default/files/CouncilDistricts_WardsPrecincts_t">https://boe.baltimorecity.gov/sites/default/files/CouncilDistricts_WardsPrecincts_t</a> <a href="https://en.wikipedia.org/wiki/Ward_(United_States)#:~:text=In%20the%20United">https://en.wikipedia.org/wiki/Ward_(United_States)#:~:text=In%20the%20United</a>
SECTION	a distinct part of a territorial or political area, community, or group of people.	<a href="https://www.merriam-webster.com/dictionary/section#:~:text=%3A%20a%20distinct%20part%20of%20">https://www.merriam-webster.com/dictionary/section#:~:text=%3A%20a%20distinct%20part%20of%20</a>
Assessor Number	ID of the Assessor who evaluated the building. The assessor is a local government official who estimates the value of real property within a city, town, or village's boundaries.	<a href="https://www.tax.ny.gov/pubs_and_bulls/orpts/assessjo.htm#:~:text=The%20assess">https://www.tax.ny.gov/pubs_and_bulls/orpts/assessjo.htm#:~:text=The%20assess</a>
Tax Base Value	The assessed value of a property for tax purposes . The Tax Base Value is determined by the tax assessor's office and is used to calculate property taxes owed by the property owner.	<a href="https://www.lawinsider.com/dictionary/property-tax-base-value">https://www.lawinsider.com/dictionary/property-tax-base-value</a> <a href="https://help.riskfactor.com/hc/en-us/articles/1500002800301-What-is-the-differenc">https://help.riskfactor.com/hc/en-us/articles/1500002800301-What-is-the-differenc</a>

Base Full Cash Land Value	The Land Value refers to the assessed value of the land portion of the property. This value is determined separately from the Improvement Value, and it takes into account factors such as the size and location of the land, the availability of utilities and services, and any zoning restrictions or other regulations that may affect the value of the land.	<a href="https://www.realized1031.com/blog/what-is-improvement-value-in-commercial-real-estate#:~:text=The%20improvement%20value%20is%20the,buildings%20and%20">https://www.realized1031.com/blog/what-is-improvement-value-in-commercial-real-estate#:~:text=The%20improvement%20value%20is%20the,buildings%20and%20</a>
Base Full Cash Improvement	The Improvement Value refers to the assessed value of any improvements made to the property, such as buildings, structures, or other improvements. The Improvement Value is determined by the tax assessor's office and is based on factors such as the size, quality, and age of the improvements.	Sam as Tax Value and Land Value